



State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

M. J. "MIKE" FOSTER, JR.
GOVERNOR

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

December 16, 2002

The Honorable Jay Dardenne, Chairman
Joint Legislative Committee on the Budget
P. O. Box 44294
Baton Rouge, LA 70804

Dear Senator Dardenne:

Act 745 of the 1995 Regular Session requires that all state agencies and component reporting units report to the Commissioner of Administration, on a quarterly basis, information on receivables and debt owed the state. He is charged with the responsibility of developing the format for state agencies to report this information and also for compiling this information and reporting the results to the Joint Legislative Committee on the Budget.

Attached is the Receivable Report for the quarter ended June 30, 2002. Not included in the report are the Judiciary and the Legislature. In a letter dated March 6, 1997, from the Second Circuit Court of Appeal, Louisiana Revised Statute (LRS) 39:4 (B) is cited which states that they do not fall under the jurisdiction of the Division of Administration. The House of Representatives and the Senate have cited LRS 39:2(1) which gives the definition of a state agency. Both the House of Representatives and the Senate contend that the reporting requirement is not applicable to them, as they are not state agencies.

The report consists of a Schedule of Gross Receivables for the state; a Schedule of Gross Receivables, Amounts Past Due, Uncollectibles and Write-offs by Agency; and a Schedule of Collections Activity for Accounts Receivable Over 180 days by Agency.

LSU Health Sciences Center reported \$6,703,208 in write-offs for this quarter. This amount represents approximately 14% of the total write-offs reported.

The Honorable Jay Dardenne

Page 2

December 16, 2002

If you have any questions concerning the information presented in this report, please contact Ms. Katherine Porche at (225) 219-4442 or Mr. Howard Karlton at (225) 342-0708.

Sincerely,

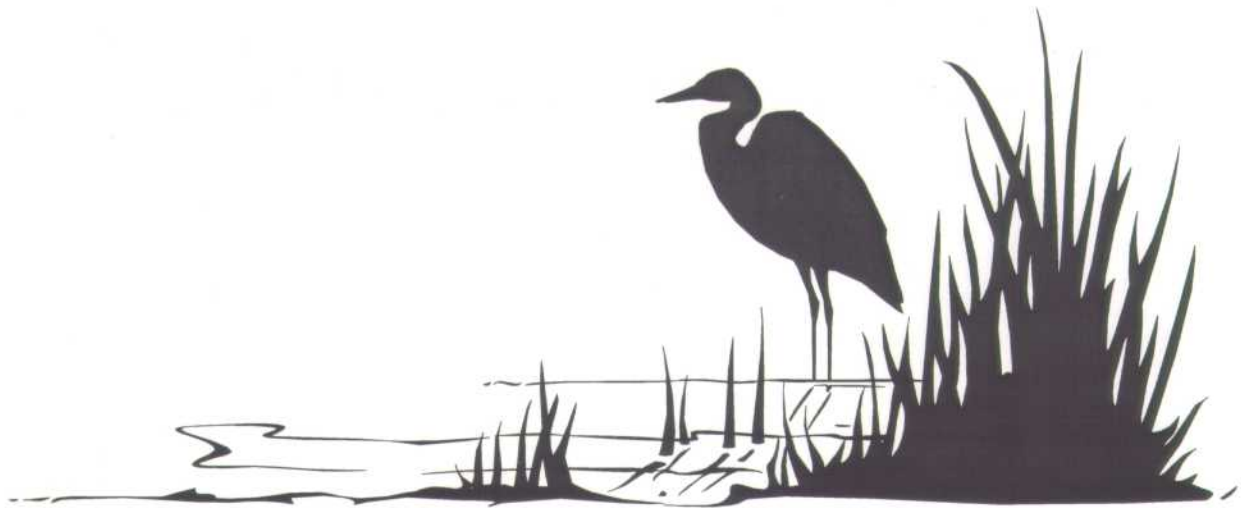
A handwritten signature in dark ink, appearing to read "M. Drennen", written in a cursive style.

Mark C. Drennen
Commissioner of Administration

MCD/FHK/kbp

Enclosure

c: Ms. Katherine Porche
Mr. Whitman Kling



STATE OF LOUISIANA
RECEIVABLES REPORT

FOR THE QUARTER ENDED June 30, 2002

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

TABLE OF CONTENTS

Background.....	1
Schedule of Gross Receivables.....	2
Schedule of Gross Receivables, Amounts Past Due, Uncollectibles, and Write-offs by Agency.....	3
Schedule of Collections Activity for Accounts Receivable Over 180 Days by Agency.....	8
Notes to the Receivables Report.....	12

STATE OF LOUISIANA

Receivables Reporting Package

Background

Louisiana Revised Statute 39:79(C) mandated (1) the reporting of information on receivables and debt owed the State by state agencies and component reporting units on a quarterly basis; (2) the development of the format for reporting this information; and (3) the maintenance of detailed data to support the report format by each state agency and component reporting unit. These agencies are to submit a reporting package no later than 45 days after the end of each quarter. The quarterly reporting package contains the following schedules:

Accounts Receivable Activity - This schedule requests gross receivables at the end of the quarter, estimated uncollectibles, and authorized write-offs for the quarter by revenue source.

Accounts Receivable Aging Schedule - This schedule requests information about aging of past due accounts by revenue source.

Collections Activity for Accounts Receivable Over 180 Days - This schedule requests, by revenue source, information about the status of accounts that are over 180 days old.

Quarterly Write-off Disclosure - This schedule requests disclosure of accounts written off during the quarter.

Quarterly receivables reporting is necessary to provide a summary of the status of the state's receivables and related collections activity by agency. Users of this report should not consider gross receivables' amounts as resources available to any specific fund or agency because certain revenue (1) could be *Income Not Available* and not related to a specific fund or agency, or (2) could be major state revenue which may be available to all agencies.

The receivables reporting requirement is applicable to all state agencies and component reporting units for the State of Louisiana except for the judiciary of the state and the Legislature. Title 39 of the Louisiana Revised Statutes (LRS) establishes the Division of Administration and mandates that all administrative functions of the state fall under its jurisdiction. LRS 39:4 (B) states, "The provisions of this Chapter shall not apply to the judiciary of the state, except the office of the Attorney General to which they shall apply, nor to the Legislature." Therefore, this reporting requirement is not applicable to the judiciary and to the Legislature.

STATE OF LOUISIANA
Schedule of Gross Receivables
For the Quarter Ended 6/30/2002

Gross Receivables	\$673,666,686
Less: Estimated Uncollectibles	\$263,649,582
Net Receivables	\$410,017,104

Gross Receivables Over 180 Days Past Due	\$431,747,541
Past Due as A Percentage of Gross Receivables	64%

Authorized Write-Offs This Quarter	\$49,099,377
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STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 6/30/2002

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$102	\$0	0	\$0	
Board of Embalmers and Funeral Directors	\$10,730	\$0	0	\$0	\$2,7
State Licensing Board for Contractors	\$6,943	\$0	0	\$0	
Board of Medical Examiners	\$427,319	\$154,530	36	\$0	
State Plumbing Board of LA	\$515	\$155	30	\$0	
LA Used Motor Vehicle & Parts Commission	\$40,422	\$0	0	\$0	\$80,5
LA State Board of Veterinary Medicine	\$9,590	\$0	0	\$0	
Total					
Boards & Commissions	\$495,621	\$154,685	31	\$0	\$83,5
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$14,438,980	\$4,278,431	30	\$499,722	\$692,5
LSU - Alexandria	\$231,567	\$128,317	55	\$0	\$5,7
University of New Orleans	\$6,792,626	\$3,007,322	44	\$0	\$245,0
LSU Health Sciences Center - New Orleans	\$14,527,284	\$2,503,097	17	\$1,581,639	\$106,5
LSU - Eunice	\$158,297	\$82,055	52	\$19,697	\$8,7
LSU - Shreveport	\$794,930	\$100,722	13	\$0	\$59,4
Pennington Biomedical Research Center	\$523,288	\$11,527	2	\$0	
LSU Health Sciences Center - HCSD	\$71,242,916	\$21,939,984	31	\$56,777,962	\$6,255,0
LSU Health Science Ctr - Shreveport	\$28,493,413	\$7,315,722	26	\$16,047,988	\$6,596,6
Southern Board of Supervisors	\$5,374,630	\$3,605,038	67	\$344,274	\$300,0
Nicholls State University	\$2,859,683	\$1,017,308	36	\$0	\$118,
Grambling State University	\$4,068,906	\$3,576,790	88	\$0	

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 6/30/2002

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Colleges & Universities</u>					
LA Tech University	\$1,839,485	\$274,706	15	\$126,145	\$176,600
McNeese State University	\$3,035,793	\$1,981,506	65	\$895,136	\$4,700
University of Louisiana @ Monroe	\$1,404,624	\$946,827	67	\$0	\$215,000
Northwestern State University	\$2,264,821	\$513,912	23	\$630,532	\$595,400
Southeastern LA University	\$2,538,654	\$1,768,651	70	\$1,179,179	\$238,500
University of Louisiana @ Lafayette	\$49,510	\$0	0	\$0	\$0
Delgado Community College	\$4,140,847	\$149,894	4	\$0	\$918,500
Nunez Community College	\$106,936	\$37,595	35	\$0	\$33,400
Bossier Parish Community College	\$336,664	\$202,941	60	\$3,367	\$50,900
River Parishes Community College	\$24,415	\$10	0	\$10	\$0
Louisiana Delta Community College	\$24,787	\$15,739	63	\$15,739	\$2,000
Louisiana Technical College	\$707,177	\$10,614	2	\$6,023	\$0
LA Universities Marine Consortium	\$32,805	\$4,174	13	\$2,552	\$0
Total Colleges & Universities	\$166,013,038	\$53,472,882	32	\$78,129,965	\$16,623,000
<u>State Agencies</u>					
Division of Administration	\$4,681	\$200	4	\$0	\$0
Department of Military Affairs	\$685	\$0	0	\$0	\$0
LA Stadium & Exposition District	\$288,115	\$109,462	38	\$0	\$12,300
Department of Veterans Affairs	\$5,891	\$0	0	\$0	\$0
LA War Veterans Home	\$6,520	\$0	0	\$0	\$0
Office of Elderly Affairs	\$1,040	\$1,040	100	\$0	\$0

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 6/30/2002

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
Secretary of State	\$13,315	\$408	3	\$0	
Office of the Attorney General	\$33,790,462	\$33,602,954	99	\$0	\$14,690,6
Commissioner of Elections	\$1,254,103	\$242,606	19	\$0	
State Treasurer	\$12,004	\$0	0	\$0	
Public Service Commission	\$22,402	\$19,462	87	\$0	
Agriculture and Forestry	\$3,470,970	\$450,699	13	\$463,700	\$7,1
Department of Insurance	\$965,297	\$411,480	43	\$458,977	\$3,8
GOV - LA State Racing Commission	\$13,600	\$6,405	47	\$6,105	
GOV - Office of Financial Institutions	\$7,263	\$0	0	\$0	
DED - LA Economic Corporation	\$1,922,984	\$751,740	39	\$0	
DED - LA State Board of Cosmetology	\$2,603	\$700	27	\$0	\$2,8
Dept of Culture, Recreation & Tourism	\$18,100	\$17,092	94	\$17,383	
Dept of Transportation & Development	\$16,602,707	\$13,718,158	83	\$0	\$98,3
Department of Health and Hospitals	\$101,507,132	\$81,962,645	81	\$32,930,829	\$703,6
DSS - Office of Family Support	\$12,509,404	\$11,530,740	92	\$10,252,545	\$588,
DSS - Office of Community Services	\$82,076	\$64,775	79	\$68,505	
DSS - Rehabilitation Services	\$25,047	\$0	0	\$0	
Corrections - Office of Youth Development	\$2,749,633	\$2,269,521	83	\$2,115,467	
Adult Probation and Parole	\$15,098,947	\$11,730,439	78	\$11,014,482	
DPS - Office of Management & Finance	\$2,153,812	\$1,639,246	76	\$76,922	
DNR - Office of the Secretary	\$558,291	\$550,020	99	\$166,288	
DNR - Office of Conservation	\$188,776	\$157,678	84	\$48,924	\$74,1

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 6/30/2002

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
DNR - Office of Mineral Resource	\$198,322	\$45,451	23	\$34,785	
DNR - Office of Coastal Restoration	\$11,908	\$7	0	\$1,054	
Department of Revenue	\$294,809,464	\$204,754,701	69	\$118,430,530	\$15,512,400
Louisiana Tax Commission	\$159,014	\$126,086	79	\$0	
Department of Labor	\$5,910,406	\$5,910,406	100	\$5,497,753	
DWF - Mgmt/Finance	\$2,323,041	\$2,074,445	89	\$0	\$695,200
Office of Student Financial Assistance	\$725,744	\$683,017	94	\$579,234	\$1,100,000
LA Educational TV Authority	\$52,251	\$8,537	16	\$2,500	
DOE - Mngt & Finance	\$11,469	\$11,230	98	\$0	
DOE - Subgrantee Assistance	\$178,172	\$177,723	100	\$0	
DOE - Special School District	\$3,425	\$3,425	100	\$0	
Office of Group Benefits	\$2,581,608	\$1,576,643	61	\$0	
Administrative Services	\$11,571	\$795	7	\$0	
LA Property Assistance Agency	\$60,517	\$1,636	3	\$0	
Federal Property Assistance	\$82,838	\$13,765	17	\$0	
Office of Telecommunications Management	\$356,099	\$15,371	4	\$1,780	
Prison Enterprises	\$277,608	\$5,959	2	\$4,076	
Flight Maintenance Operations	\$2,704	\$0	0	\$0	
Department of Environmental Quality	\$6,061,166	\$3,473,307	57	\$3,347,778	
Office of the Legislative Auditor	\$867	\$0	0	\$0	

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 6/30/2002

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
LA Tax Free Shopping Commission	\$63,973	\$0	0	\$0	\$1,000
Total					
State Agencies	\$507,158,027	\$378,119,974	75	\$185,519,617	\$32,392,000
Grand Total	\$673,666,686	\$431,747,541	64	\$263,649,582	\$49,099,000

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 6/30/2002

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Prote
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$0	\$0	\$0	\$0	
Board of Embalmers and Funeral Directors	\$0	\$0	\$0	\$0	
State Licensing Board for Contractors	\$0	\$0	\$0	\$0	
Board of Medical Examiners	\$154,530	\$0	\$0	\$0	
State Plumbing Board of LA	\$155	\$0	\$0	\$0	
LA Used Motor Vehicle & Parts Commission	\$0	\$0	\$0	\$0	
LA State Board of Veterinary Medicine	\$0	\$0	\$0	\$0	
Total					
<u>Boards & Commissions</u>	\$154,685	\$0	\$0	\$0	
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$2,521,908	\$0	\$1,697,080	\$59,443	
LSU - Alexandria	\$51,125	\$0	\$77,192	\$0	
University of New Orleans	\$3,007,322	\$0	\$0	\$0	
LSU Health Sciences Center - New Orleans	\$1,648,377	\$0	\$538,276	\$0	\$316,
LSU - Eunice	\$988	\$0	\$81,067	\$0	
LSU - Shreveport	\$12,165	\$0	\$88,557	\$0	
Pennington Biomedical Research Center	\$11,527	\$0	\$0	\$0	
LSU Health Sciences Center - HCSD	\$18,887,208	\$3,052,776	\$0	\$0	
LSU Health Science Ctr - Shreveport	\$7,315,722	\$0	\$0	\$0	
Southern Board of Supervisors	\$2,106,238	\$1,498,800	\$0	\$0	
Nicholls State University	\$1,017,308	\$0	\$0	\$0	
Grambling State University	\$3,576,790	\$0	\$0	\$0	
LA Tech University	\$59,122	\$0	\$215,584	\$0	
McNeese State University	\$649,689	\$148,697	\$1,183,120	\$0	
University of Louisiana @ Monroe	\$223,596	\$0	\$723,231	\$0	
Northwestern State University	\$416,557	\$0	\$97,355	\$0	
Southeastern LA University	\$1,663,780	\$90,675	\$10,377	\$3,819	
University of Louisiana @ Lafayette	\$0	\$0	\$0	\$0	

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 6/30/2002

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Prote
<u>Colleges & Universities</u>					
Delgado Community College	\$149,894	\$0	\$0	\$0	
Nunez Community College	\$4,444	\$0	\$33,151	\$0	
Bossier Parish Community College	\$202,941	\$0	\$0	\$0	
River Parishes Community College	\$10	\$0	\$0	\$0	
Louisiana Delta Community College	\$15,739	\$0	\$0	\$0	
Louisiana Technical College	\$10,614	\$0	\$0	\$0	
LA Universities Marine Consortium	\$4,174	\$0	\$0	\$0	
Total Colleges & Universities	\$43,557,238	\$4,790,948	\$4,744,990	\$63,262	\$316,
<u>State Agencies</u>					
Division of Administration	\$200	\$0	\$0	\$0	
Department of Military Affairs	\$0	\$0	\$0	\$0	
LA Stadium & Exposition District	\$0	\$0	\$0	\$109,462	
Department of Veterans Affairs	\$0	\$0	\$0	\$0	
LA War Veterans Home	\$0	\$0	\$0	\$0	
Office of Elderly Affairs	\$1,040	\$0	\$0	\$0	
Secretary of State	\$408	\$0	\$0	\$0	
Office of the Attorney General	\$0	\$33,602,954	\$0	\$0	
Commissioner of Elections	\$25,767	\$216,839	\$0	\$0	
State Treasurer	\$0	\$0	\$0	\$0	
Public Service Commission	\$19,462	\$0	\$0	\$0	
Agriculture and Forestry	\$450,699	\$0	\$0	\$0	
Department of Insurance	\$411,480	\$0	\$0	\$0	
GOV - LA State Racing Commission	\$6,405	\$0	\$0	\$0	
GOV - Office of Financial Institutions	\$0	\$0	\$0	\$0	
DED - LA Economic Corporation	\$751,740	\$0	\$0	\$0	
DED - LA State Board of Cosmetology	\$700	\$0	\$0	\$0	
Dept of Culture, Recreation & Tourism	\$17,092	\$0	\$0	\$0	
Dept of Transportation & Development	\$13,016,944	\$0	\$701,214	\$0	

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 6/30/2002

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Prote
<u>State Agencies</u>					
Department of Health and Hospitals	\$78,609,516	\$0	\$3,353,129	\$0	
DSS - Office of Family Support	\$11,530,740	\$0	\$0	\$0	
DSS - Office of Community Services	\$64,775	\$0	\$0	\$0	
DSS - Rehabilitation Services	\$0	\$0	\$0	\$0	
Corrections - Office of Youth Development	\$2,269,521	\$0	\$0	\$0	
Adult Probation and Parole	\$11,730,439	\$0	\$0	\$0	
DPS - Office of Management & Finance	\$1,639,246	\$0	\$0	\$0	
DNR - Office of the Secretary	\$550,020	\$0	\$0	\$0	
DNR - Office of Conservation	\$157,678	\$0	\$0	\$0	
DNR - Office of Mineral Resource	\$45,451	\$0	\$0	\$0	
DNR - Office of Coastal Restoration	\$7	\$0	\$0	\$0	
Department of Revenue	\$198,114,051	\$0	\$6,640,650	\$0	
Louisiana Tax Commission	\$126,086	\$0	\$0	\$0	
Department of Labor	\$529,366	\$70,881	\$0	\$5,310,159	
DWF - Mgmt/Finance	\$1,567,180	\$14,790	\$418,259	\$0	\$74
Office of Student Financial Assistance	\$683,017	\$0	\$0	\$0	
LA Educational TV Authority	\$8,537	\$0	\$0	\$0	
DOE - Mngt & Finance	\$11,230	\$0	\$0	\$0	
DOE - Subgrantee Assistance	\$9,228	\$168,495	\$0	\$0	
DOE - Special School District	\$3,425	\$0	\$0	\$0	
Office of Group Benefits	\$1,576,643	\$0	\$0	\$0	
Administrative Services	\$795	\$0	\$0	\$0	
LA Property Assistance Agency	\$1,636	\$0	\$0	\$0	
Federal Property Assistance	\$13,765	\$0	\$0	\$0	
Office of Telecommunications Management	\$15,371	\$0	\$0	\$0	
Prison Enterprises	\$5,959	\$0	\$0	\$0	
Flight Maintenance Operations	\$0	\$0	\$0	\$0	
Department of Environmental Quality	\$3,473,307	\$0	\$0	\$0	

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 6/30/2002

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Prote
<u>State Agencies</u>					
Office of the Legislative Auditor	\$0	\$0	\$0	\$0	
LA Tax Free Shopping Commission	\$0	\$0	\$0	\$0	
Total					
<u>State Agencies</u>	\$327,438,926	\$34,073,959	\$11,113,252	\$5,419,621	\$74,
Grand Total	\$371,150,849	\$38,864,907	\$15,858,242	\$5,482,883	\$390,

NOTES TO THE RECEIVABLES REPORT

Significant Policies and Procedures:

A. Scope of Reporting - This report includes information related to receivables and debt owed to the State of Louisiana for the quarter. Receivables included are those of various departments, agencies, and other organizational units governed by the Legislature and/or constitutional officers of the State of Louisiana using the criteria established by GASB Statement 14.

B. Purpose - Quarterly Receivables Reporting is necessary to provide a summary of the status of the state's receivables and related collections activity by agency. The primary purpose of this report is to provide information concerning the State's receivables in order to determine the effectiveness of State agency receivables management. Receivables management consists of a method for collecting resources owed the state and methods to minimize the amounts "estimated to be uncollectibles and eventually" written off.

C. Past Due Receivables - For purposes of this reporting package, "Past Due Receivables" are receivables over 1 day past due.

D. Basis of Accounting - Receivables are recognized when goods are delivered or services are performed or when an amount to be claimed by the State as future cash can be reasonably estimated. These reports include only those amounts identifiable at the end of each quarter. Receivables are reported by revenue source, for example, amounts due from vendors, receivables from individuals, and major state revenue items such as sales tax and severance tax. This report does not include receivables due under the Louisiana Employment Security Law because of the enabling legislation. In addition, receivables from the federal government are not included, as the collectibility of these receivables are assured. Also, the report does not include inter-agency or intra-agency receivables.

E. Other - The amount for the Louisiana State University Health Sciences Center - Health Care Services Division includes amounts for all state hospitals. The Vocational Technical Colleges are included in LCTCS – Louisiana Technical College.